

EXHIBIT E30

EXHIBIT E30

USA Commercial Mortgage Company, et al.
Claims Analysis
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
November 1, 2006 through November 30, 2006					
USA Commercial Mortgage Company					
Cadwell, Kristin	11/01/06	Categorize claims to match corresponding proof of claims.	2.0	\$ 190.00	\$ 380.00
Cadwell, Kristin	11/01/06	Continue to categorize claims to match corresponding proof of claims.	2.9	190.00	551.00
Cheng, Patrick	11/01/06	Review schedule claims information captured from BMC and reconcile them to updated ledgers.	1.7	560.00	952.00
Steele, Sarah	11/01/06	Discuss with BMC regarding claims analysis and download.	0.6	430.00	258.00
Wooley, Erin	11/01/06	Incorporate filed proofs of claim, received from BMC, into the master claims template.	2.4	330.00	792.00
Wooley, Erin	11/01/06	Reconcile scheduled claims to filed proofs of claim.	3.6	330.00	1,188.00
Wooley, Erin	11/01/06	Continue to reconcile the scheduled claims to the proofs of claim.	3.4	330.00	1,122.00
Cadwell, Kristin	11/02/06	Match proof of claim to USA Capital schedule claimants.	1.2	190.00	228.00
Cadwell, Kristin	11/02/06	Continue to match proof of claim to USA Capital schedule claimants.	1.8	190.00	342.00
Smith, Susan	11/02/06	Analyze claims schedule needed, give direction to E. Wooley (MFIM) and update template.	0.8	590.00	472.00
Steele, Sarah	11/02/06	Discuss claims reconciliation with staff.	1.2	430.00	516.00
Wooley, Erin	11/02/06	Categorize both scheduled and proofs of claim into specified categories.	2.8	330.00	924.00
Wooley, Erin	11/02/06	Analyze and incorporate claims reconciled by K. Cadwell (MFIM) into the master claims template.	2.9	330.00	957.00
Smith, Susan	11/03/06	Prepare summary page of Claims Template with Plan classes.	0.4	590.00	236.00
Wooley, Erin	11/03/06	Analyze certain proof of claim forms to determine the nature of the claim in order to place the claim into a specified category.	1.9	330.00	627.00
Wooley, Erin	11/04/06	Prepare summary for each claim type by Debtor.	2.4	330.00	792.00
Wooley, Erin	11/06/06	Update claims template with First Trust Deed Fund scheduled equity claims.	0.7	330.00	231.00
Smith, Susan	11/08/06	Review claims analysis used in estimated claims in Plan.	0.6	590.00	354.00
Smith, Susan	11/12/06	Analyze claims per class.	0.7	590.00	413.00
Wooley, Erin	11/17/06	Review and analyze claims template prepared by C. Jordan (Lewis & Roca) in preparation for conference call.	0.7	330.00	231.00
Wooley, Erin	11/17/06	Participate in conference call with C. Jordan (Lewis & Roca) to discuss claims analysis.	0.4	330.00	132.00
Wooley, Erin	11/27/06	Participate in conference call with R. Charles, C. Jordan and M. Schoenike (all Lewis & Roca) to discuss claims template as well as discuss the objections to certain unsecured claims.	0.9	330.00	297.00
Wooley, Erin	11/27/06	Update claims template with filed USACM proofs of claim number 551 through 699 and categorize claims.	1.4	330.00	462.00
Wooley, Erin	11/27/06	Reconcile USA Commercial Mortgage proofs of claim number 551 to 601 to scheduled claims.	1.4	330.00	462.00
Smith, Susan	11/28/06	Review claims analysis and review schedule.	0.8	590.00	472.00
Wooley, Erin	11/28/06	Reconcile USA Commercial Mortgage proofs of claim number 602 to 699 to scheduled claims.	1.9	330.00	627.00
Wooley, Erin	11/28/06	Analyze USA Commercial Mortgage proof of claim forms, ranging from number 551 to 590, to determine the nature of the claim and update claims template.	0.9	330.00	297.00
Wooley, Erin	11/28/06	Analyze USA Commercial Mortgage proof of claims, ranging from number 591 to 617, to determine the nature of the claim and update claims template.	1.4	330.00	462.00
Wooley, Erin	11/29/06	Participate in call to S. Cummings (RQN) to discuss claims objections.	0.2	330.00	66.00
Wooley, Erin	11/29/06	Analyze updated claims file received from BMC and determine claims filed through November 6, 2006.	1.3	330.00	429.00
Wooley, Erin	11/29/06	Update master claims template with additional claims that have been filed through November 6, 2006 and determine the category for each claim.	1.4	330.00	462.00
Wooley, Erin	11/29/06	Reconcile USA Commercial Mortgage proofs of claim, ranging from number 700 to 775, to scheduled claims.	1.4	330.00	462.00
Wooley, Erin	11/29/06	Reconcile USA Commercial Mortgage proofs of claim, ranging from number 776 through 850, to scheduled claims.	1.4	330.00	462.00
Cadwell, Kristin	11/30/06	Begin work on identifying Proof of Claims and classifying them according to claim.	1.2	190.00	228.00
Steele, Sarah	11/30/06	Discuss with staff regarding claims analysis.	0.6	430.00	258.00
Wooley, Erin	11/30/06	Reconcile USA Commercial Mortgage proofs of claim, ranging from number 851 through 900, to scheduled claims.	1.4	330.00	462.00
Wooley, Erin	11/30/06	Reconcile USA Commercial Mortgage proofs of claim, ranging from number 901 through 960, to scheduled claims.	1.7	330.00	561.00

EXHIBIT E30

USA Commercial Mortgage Company, et al.
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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Wooley, Erin	11/30/06	Analyze USA Commercial Mortgage proofs of claim, ranging from number 700 to 775, to determine the nature of the claim and update claims template.	2.4	330.00	792.00
Wooley, Erin	11/30/06	Analyze USA Commercial Mortgage proofs of claim, ranging from number 776 to 876, to determine the nature of the claim and update claims template.	2.9	330.00	957.00
Wooley, Erin	11/30/06	Analyze USA Commercial Mortgage proofs of claim, ranging from number 877 to 976, to determine the nature of the claim and update claims template.	3.4	330.00	1,122.00
Total Claims Analysis for USACM			63.1		\$ 21,038.00
USA Capital First Trust Deed Fund, LLC					
Cheng, Patrick	11/01/06	Participate in telephone call with A. Parlen (Stutman Treister et al) regarding certain secured claims filed in respect of First Trust Deed Fund.	0.3	\$ 560.00	\$ 168.00
Wooley, Erin	11/06/06	Update claims template with Diversified Trust Deed Fund scheduled equity claims.	0.7	330.00	231.00
Wooley, Erin	11/28/06	Participate in call to A. Parlen (Stutman) to discuss First Trust Deed Fund claims and questions regarding certain scheduled claims.	0.4	330.00	132.00
Total Claims Analysis for FTDF			1.4		\$ 531.00
Total Claims Analysis USACM / FTDF			64.5		\$ 21,569.00

December 1, 2006 through December 31, 2006**USA Commercial Mortgage Company**

Cadwell, Kristin	12/01/06	Analyze proofs of claim number 1-1000 to determine the nature of the claim.	2.0	\$ 190.00	\$ 380.00
Cadwell, Kristin	12/01/06	Analyze proofs of claim in the range 2000-3000 to determine the nature of the claim.	2.0	190.00	380.00
Cadwell, Kristin	12/01/06	Update secured and priority claim in database.	2.5	190.00	475.00
Steele, Sarah	12/01/06	Instruct staff regarding claims analysis.	0.6	430.00	258.00
Wooley, Erin	12/01/06	Analyze USA Commercial Mortgage proofs of claim, ranging from number 977 to 1040, to determine the nature of the claim and update claims template.	2.4	330.00	792.00
Wooley, Erin	12/01/06	Analyze USA Commercial Mortgage proofs of claim, ranging from number 1041 to 1179, to determine the nature of the claim and update claims template.	2.9	330.00	957.00
Wooley, Erin	12/01/06	Reconcile USA Commercial Mortgage proofs of claim, ranging from number 961 to 1064, to scheduled claims.	2.2	330.00	726.00
Wooley, Erin	12/02/06	Update claims template with claims filed between 11/6/06 and 11/29/06.	1.7	330.00	561.00
Wooley, Erin	12/02/06	Categorize the claims filed between 11/6/06 and 11/29/06.	1.7	330.00	561.00
Wooley, Erin	12/02/06	Update summary of claims to include the newly added claims filed between 11/6/06 and 11/29/06.	1.1	330.00	363.00
Wooley, Erin	12/03/06	Review files prepared by K. Fillip and K. Caldwell (both MFIM), research necessary proof of claim forms and update template.	2.9	330.00	957.00
Wooley, Erin	12/03/06	Update claims template with comments from claims reviewed by K. Caldwell and K. Fillip (both MFIM).	1.2	330.00	396.00
Wooley, Erin	12/03/06	Analyze claims file to determine which claims should be included on the objections.	2.1	330.00	693.00
Smith, Susan	12/04/06	Review Exhibit for Objection.	0.4	590.00	236.00
Wooley, Erin	12/04/06	Prepare claims objection exhibit for claims filed in USA Commercial Mortgage with no supporting documentation.	1.6	330.00	528.00
Wooley, Erin	12/04/06	Prepare claims objection exhibit for claims filed in USA Commercial Mortgage that should've been filed in another case.	1.4	330.00	462.00
Wooley, Erin	12/04/06	Prepare claims objection exhibit for secured claims filed in USA Commercial Mortgage where claimant is claiming original investment.	2.3	330.00	759.00
Wooley, Erin	12/04/06	Prepare claims objection exhibit for unsecured claims filed in USA Commercial Mortgage where claimant is claiming original investment.	1.8	330.00	594.00
Wooley, Erin	12/04/06	Prepare claims objection exhibit for priority claims filed in USA Commercial Mortgage where claimant is claiming original investment.	1.9	330.00	627.00
Smith, Susan	12/05/06	Review claims master file.	0.6	590.00	354.00

EXHIBIT E30

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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	12/06/06	Review diverted principal as scheduled.	1.7	430.00	731.00
Total Claims Analysis for USACM			37.0		\$ 11,790.00

January 1, 2007 through January 31, 2007**USA Commercial Mortgage Company**

Wooley, Erin	01/04/07	Update claims template with USA Commercial Mortgage claims #1408 through #1763.	2.9	\$ 330.00	\$ 957.00
Wooley, Erin	01/05/07	Categorize claims #1408 through #1763.	2.4	330.00	792.00
Wooley, Erin	01/05/07	Reconcile USA Commercial Mortgage proofs of claim, ranging from number #1407 to #1500, to scheduled claims and analyze claim forms when necessary.	3.7	330.00	1,221.00
Wooley, Erin	01/05/07	Reconcile USA Commercial Mortgage proofs of claim, ranging from number #1501 to #1600, to scheduled claims.	3.6	330.00	1,188.00
Smith, Susan	01/08/07	Assess issues regarding claim Objections.	0.7	590.00	413.00
Wooley, Erin	01/08/07	Reconcile USA Commercial Mortgage proofs of claim, ranging from number #1601 to #1675, to scheduled claims.	3.1	330.00	1,023.00
Wooley, Erin	01/08/07	Reconcile USA Commercial Mortgage proofs of claim, ranging from number #1676 to #1763, to scheduled claims.	3.4	330.00	1,122.00
Wooley, Erin	01/08/07	Instruct staff on claims analysis.	0.8	330.00	264.00
Smith, Susan	01/10/07	Participate in call with RQN and E. Wooley (MFIM) regarding claims.	0.7	590.00	413.00
Steele, Sarah	01/10/07	Participate in conference call with RQN regarding Claims Objections process.	1.4	430.00	602.00
Wooley, Erin	01/10/07	Participate in conference call with S. Smith (MFIM), A. Jarvis and S. Cummings (both RQN) to discuss claims analysis and Objections.	0.7	330.00	231.00
McClellan, Christian	01/11/07	Supplement claims schedules with unique Account & Client IDs (A-B).	2.9	190.00	551.00
McClellan, Christian	01/11/07	Supplement claims schedules with unique Account & Client IDs (C-D).	3.2	190.00	608.00
Smith, Susan	01/11/07	Review issues with claims analysis.	0.6	590.00	354.00
Smith, Susan	01/11/07	Participate in call with A. Jarvis (RQN) to discuss claims and assignment issues.	0.4	590.00	236.00
Steele, Sarah	01/11/07	Instruct staff regarding diverted principal claims.	1.1	430.00	473.00
Wooley, Erin	01/11/07	Review the proposed amended schedule F-1 in regard to diverted principal and compare to the claims that have been filed for diverted principal.	3.9	330.00	1,287.00
Wooley, Erin	01/11/07	Continue to review the proposed amended schedule F-1 in regard to diverted principal and compare to the claims that have been filed for diverted principal.	1.4	330.00	462.00
Wooley, Erin	01/11/07	Check 5 specific account numbers to see if the Investor filed a proof of claim for diverted principal.	0.9	330.00	297.00
Atkinson, James	01/12/07	Review Declaration of W. Schilz in connection with Spectrum Financial Group proof of claim.	1.8	650.00	1,170.00
Atkinson, James	01/12/07	Review Declaration of R. Weddell in connection with Spectrum Financial Group proof of claim.	1.6	650.00	1,040.00
McClellan, Christian	01/12/07	Supplement claims schedules with unique Account & Client IDs (E-G).	3.9	190.00	741.00
McClellan, Christian	01/12/07	Supplement claims schedules with unique Account & Client IDs (H-K).	3.3	190.00	627.00
Wooley, Erin	01/12/07	Organize collection reports, budget to actual reports and loan summary files and send to K. Fillip (MFIM).	0.7	330.00	231.00
Grancher, Matthew	01/16/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1 to #124 to determine the nature of the claim and update the claims template.	2.9	290.00	841.00
McClellan, Christian	01/16/07	Supplement claims schedules with unique Account & Client IDs (L-M).	3.2	190.00	608.00
McClellan, Christian	01/16/07	Supplement claims schedules with unique Account & Client IDs (N-P).	3.2	190.00	608.00
Smith, Susan	01/16/07	Participate in call with E. Wooley (MFIM) regarding Claims Objections.	0.3	590.00	177.00
Wooley, Erin	01/16/07	Participate in call with S. Smith (MFIM) regarding Claims Objections.	0.3	330.00	99.00
Wooley, Erin	01/16/07	Instruct staff on claims analysis and procedures.	0.6	330.00	198.00
Wooley, Erin	01/16/07	Discuss Claims Objections with S. Cummings (RQN).	0.2	330.00	66.00

EXHIBIT E30

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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Grancher, Matthew	01/17/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #125 to #229 to determine the nature of the claim and update the claims template.	3.0	290.00	870.00
Grancher, Matthew	01/17/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #232 to #365 to determine the nature of the claim and update the claims template.	3.1	290.00	899.00
McClellan, Christian	01/17/07	Supplement claims schedules with unique Account & Client IDs (Q-S).	3.7	190.00	703.00
McClellan, Christian	01/17/07	Supplement claims schedules with unique Account & Client IDs (T-Z).	3.6	190.00	684.00
Wooley, Erin	01/17/07	Analyze claims analysis and review with staff.	0.4	330.00	132.00
Grancher, Matthew	01/18/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #368 to #433 to determine the nature of the claim and update the claims template.	1.3	290.00	377.00
Grancher, Matthew	01/18/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #434 to #598 to determine the nature of the claim and update the claims template.	1.4	290.00	406.00
Smith, Susan	01/18/07	Review claims files.	0.5	590.00	295.00
Wooley, Erin	01/18/07	Review claims analysis prepared by M. Grancher (MFIM) and provide comments.	1.2	330.00	396.00
Grancher, Matthew	01/19/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #501 to #606 to determine the nature of the claim and update the claims template.	2.7	290.00	783.00
Grancher, Matthew	01/19/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #608 to #720.	2.9	290.00	841.00
Wooley, Erin	01/19/07	Update claims template with USA Commercial Mortgage claims #1764 through #2004.	2.9	330.00	957.00
Wooley, Erin	01/19/07	Categorize claims #1764 through #2004.	2.2	330.00	726.00
Wooley, Erin	01/19/07	Reconcile claims in the range #2236 to #2335 to the scheduled amounts.	2.6	330.00	858.00
Grancher, Matthew	01/21/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #724 to #782 to determine the nature of the claim and update the claims template.	1.5	290.00	435.00
Grancher, Matthew	01/21/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #785 to #829 to determine the nature of the claim and update the claims template.	1.6	290.00	464.00
Grancher, Matthew	01/22/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #830 to #1000 to determine the nature of the claim and update the claims template.	1.5	290.00	435.00
Grancher, Matthew	01/22/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1001 to #1144 to determine the nature of the claim and update the claims template.	3.7	290.00	1,073.00
Grancher, Matthew	01/22/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1145 to #1280 to determine the nature of the claim and update the claims template.	3.8	290.00	1,102.00
Wooley, Erin	01/22/07	Reconcile USA Commercial Mortgage proofs of claim, ranging from number #1764 to #1860 to scheduled claims.	2.9	330.00	957.00
Wooley, Erin	01/22/07	Review claims analysis prepared by M. Grancher (MFIM), research necessary proof of claim forms and update claims template.	3.1	330.00	1,023.00
Wooley, Erin	01/22/07	Analyze 50 USA Commercial Mortgage proofs of claim, in the range of #1764 to #2004, to determine the nature of the claim and update claims template.	2.4	330.00	792.00
Wooley, Erin	01/22/07	Analyze 60 USA Commercial Mortgage proofs of claim, in the range of #1764 to #2004, to determine the nature of the claim and update claims template.	2.6	330.00	858.00
Wooley, Erin	01/22/07	Analyze 65 USA Commercial Mortgage proofs of claim, in the range of #1764 to #2004, to determine the nature of the claim and update claims template.	2.8	330.00	924.00
Grancher, Matthew	01/23/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1283 to #1415 to determine the nature of the claim and update the claims template.	3.5	290.00	1,015.00
Grancher, Matthew	01/23/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1432 to #1560 to determine the nature of the claim and update the claims template.	3.8	290.00	1,102.00
Grancher, Matthew	01/23/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1569 to #1722 to determine the nature of the claim and update the claims template.	3.6	290.00	1,044.00
Wooley, Erin	01/23/07	Reconcile USA Commercial Mortgage proofs of claim, ranging from number #1861 to #2004 to scheduled claims.	3.3	330.00	1,089.00

EXHIBIT E30

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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Wooley, Erin	01/23/07	Analyze 55 USA Commercial Mortgage proofs of claim, in the range of #1764 to #2004, to determine the nature of the claim and update claims template.	1.9	330.00	627.00
Grancher, Matthew	01/24/07	Analyze USA Commercial Mortgage proofs of claim, ranging from #1857 to #2049 to determine the nature of the claim and update the claims template.	1.4	290.00	406.00
Grancher, Matthew	01/24/07	Review claims #2005 through #2145 to extract claimant information and update the claims template.	3.5	290.00	1,015.00
Grancher, Matthew	01/24/07	Review claims #2005 through #2145 to determine the nature of the claim and update the claims template.	3.7	290.00	1,073.00
McClellan, Christian	01/24/07	Prepare Objections to Claims filed against the incorrect Debtor.	3.8	190.00	722.00
McClellan, Christian	01/24/07	Prepare Objections to Claims filed against the incorrect Debtor.	3.8	190.00	722.00
Wooley, Erin	01/24/07	Analyze Claims Objection Exhibits and claims review process with staff.	0.9	330.00	297.00
Wooley, Erin	01/24/07	Review claims analysis prepared by M. Grancher (MFIM), research necessary proof of claim forms and update claims template.	3.4	330.00	1,122.00
Wooley, Erin	01/24/07	Analyze blocked claims file prepared by M. Grancher (MFIM) research necessary proof of claim forms and update claims template.	0.9	330.00	297.00
Grancher, Matthew	01/25/07	Review claims #2146 through #2302 to extract claimant information and update the claims template.	3.7	290.00	1,073.00
Grancher, Matthew	01/25/07	Review claims #2146 through #2302 to determine the nature of the claim and update the claims template.	3.9	290.00	1,131.00
Grancher, Matthew	01/25/07	Review claims #2303 through #2335 to extract claimant information and update the claims template.	0.9	290.00	261.00
Grancher, Matthew	01/25/07	Review claims #2303 through #2335 to determine the nature of the claim and update the claims template.	1.0	290.00	290.00
McClellan, Christian	01/25/07	Categorize Claims and indicating Objection (10725-02269-10725-02335).	3.1	190.00	589.00
McClellan, Christian	01/25/07	Categorize claims and indicating objection (10725-02203-10725-02268).	3.1	190.00	589.00
Wooley, Erin	01/25/07	Discuss Claims Objection Exhibits with S. Cummings (RQN).	0.3	330.00	99.00
Grancher, Matthew	01/26/07	Review claims filed in wrong debtor ranging from #12 through #2204 to determine the nature of the claim and update the claims template.	2.0	290.00	580.00
Grancher, Matthew	01/26/07	Review claims filed with diverted principal ranging from #70 through #482 to determine the nature of the claim and update the claims template.	3.4	290.00	986.00
Grancher, Matthew	01/26/07	Review claims filed with diverted principal ranging from #555 through #1639 to determine the nature of the claim and update the claims template.	2.1	290.00	609.00
McClellan, Christian	01/26/07	Research diverted principal claims (10725-00219 to 10725-00570).	3.6	190.00	684.00
McClellan, Christian	01/26/07	Categorize diverted principal claims (10725-00219 to 10725-00570).	3.6	190.00	684.00
Wooley, Erin	01/26/07	Update claims template with claims #2005 through #2335.	2.3	330.00	759.00
Wooley, Erin	01/26/07	Categorize claims #2005 through #2335.	2.3	330.00	759.00
Wooley, Erin	01/26/07	Analyze claims file for claims #2005 through #2202 prepared by M. Grancher (MFIM), research necessary proof of claim forms and update claims template.	3.4	330.00	1,122.00
Wooley, Erin	01/26/07	Analyze claims file of claims #2203 through #2335 prepared by C. McClellan (MFIM), research necessary proof of claim forms and update claims template.	3.3	330.00	1,089.00
Wooley, Erin	01/28/07	Analyze diverted claims file prepared by M. Grancher (MFIM) research necessary proof of claim forms and update claims template.	1.8	330.00	594.00
Wooley, Erin	01/28/07	Analyze diverted claims file prepared by C. McClellan (MFIM) research necessary proof of claim forms and update claims template.	1.4	330.00	462.00
Wooley, Erin	01/28/07	Analyze claims reviewed by staff, research necessary proof of claim forms and update claims template.	3.4	330.00	1,122.00
Grancher, Matthew	01/29/07	Review comments on claims template for claims #882 through #1127 to determine Objection reasoning and update claims template.	0.9	290.00	261.00
Grancher, Matthew	01/29/07	Review comments on claims template for claims #1 through #563 to determine Objection reasoning and update claims template.	3.9	290.00	1,131.00
Grancher, Matthew	01/29/07	Review comments on claims template for claims #564 through #881 to determine Objection reasoning and update claims template.	3.8	290.00	1,102.00
McClellan, Christian	01/29/07	Research diverted principal claims (10725-00570 to 10725-00920).	2.4	190.00	456.00
McClellan, Christian	01/29/07	Categorize diverted principal claims (10725-00570 to 10725-00920).	2.4	190.00	456.00
Wooley, Erin	01/29/07	Reconcile claims in the range #2005 to #2135 to the scheduled amounts.	2.4	330.00	792.00
Wooley, Erin	01/29/07	Reconcile claims in the range #2136 to #2235 to the scheduled amounts.	2.7	330.00	891.00

EXHIBIT E30

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April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Wooley, Erin	01/29/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	3.6	330.00	1,188.00
Grancher, Matthew	01/30/07	Review comments on claims template for claims #882 through #1304 to determine Objection reasoning and update claims template.	2.7	290.00	783.00
Grancher, Matthew	01/30/07	Review comments on claims template for claims #1305 through #1630 to determine Objection reasoning and update claims template.	3.8	290.00	1,102.00
McClellan, Christian	01/30/07	Research diverted principal claims (10725-00920 to 10725-01270).	2.3	190.00	437.00
McClellan, Christian	01/30/07	Categorize diverted principal claims (10725-00920 to 10725-01270).	2.6	190.00	494.00
Wooley, Erin	01/30/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	3.7	330.00	1,221.00
Wooley, Erin	01/30/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	3.8	330.00	1,254.00
Wooley, Erin	01/30/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	3.7	330.00	1,221.00
Grancher, Matthew	01/31/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts for claims #1 through #34.	1.0	290.00	290.00
Grancher, Matthew	01/31/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts for claims #35 through #112.	3.5	290.00	1,015.00
Grancher, Matthew	01/31/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts for claims #113 through #197.	3.8	290.00	1,102.00
McClellan, Christian	01/31/07	Research diverted principal claims (10725-01270 to 10725-01610).	2.6	190.00	494.00
McClellan, Christian	01/31/07	Categorize diverted principal claims (10725-01270 to 10725-01610).	2.5	190.00	475.00
McClellan, Christian	01/31/07	Update scheduled diverted principal claim amounts.	3.0	190.00	570.00
Wooley, Erin	01/31/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	3.6	330.00	1,188.00
Wooley, Erin	01/31/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	3.6	330.00	1,188.00
Total Claims Analysis for USACM			271.6		\$ 79,014.00

USA Capital Diversified Trust Deed Fund, LLC

Smith, Susan	01/11/07	Review claims files for Diversified Trust Deed Fund.	0.5	\$ 590.00	\$ 295.00
Steele, Sarah	01/29/07	Review Diversified Trust Deed Fund Claims Objection.	0.8	430.00	344.00
Total Claims Analysis for DTDF			1.3		\$ 639.00

USA Capital First Trust Deed Fund, LLC

Wooley, Erin	01/03/07	Update claims template with First Trust Deed Fund filed proofs of claims and filed proofs of interest.	1.8	\$ 330.00	\$ 594.00
Wooley, Erin	01/09/07	Review First Trust Deed Fund Objections on claims based on equity interests and provide comments.	2.4	330.00	792.00
Smith, Susan	01/10/07	Review claims files and Declaration for First Trust Deed Fund.	0.5	590.00	295.00
Smith, Susan	01/11/07	Participate in call with A. Parlan (Stutman) regarding claims holdbacks.	0.2	590.00	118.00
Smith, Susan	01/16/07	Participate in call with A. Jarvis, E. Monson (both RQN) E. Karasik, A. Parlan (Stutman) M. Kvarda (A&M) regarding First Trust Deed Fund proofs of claim or interest.	0.6	590.00	354.00
Smith, Susan	01/16/07	Participate in call with P. Hunt (RQN) regarding First Trust Deed Fund Claim Objection.	0.3	590.00	177.00
Wooley, Erin	01/16/07	Review and analyze First Trust Deed Fund proofs of claim 1-60 to determine the nature of the claim.	2.2	330.00	726.00
Wooley, Erin	01/16/07	Review and analyze First Trust Deed Fund proofs of claim 61-100 to determine the nature of the claim.	1.4	330.00	462.00
Wooley, Erin	01/17/07	Review First Trust Deed Fund Objections regarding Misfiled Claims and Compromised Claims and provide comments.	2.9	330.00	957.00
Wooley, Erin	01/17/07	Review and analyze First Trust Deed Fund proofs of claim #101 - #145 to determine the nature of the claim.	1.3	330.00	429.00
Wooley, Erin	01/17/07	Analyze First Trust Deed Fund filed proofs of interest and reconcile to scheduled amounts.	1.9	330.00	627.00
Wooley, Erin	01/18/07	Reconcile First Trust Deed Fund filed claims to the scheduled claims.	2.4	330.00	792.00
Wooley, Erin	01/18/07	Determine whether or not the claims misfiled in First Trust Deed Fund were also filed with the correct Debtor and prepare list.	1.8	330.00	594.00
Smith, Susan	01/19/07	Participate in call with A. Parlan (Stutman), P. Hunt (RQN) E. Wooley (MFIM) regarding First Trust Deed Fund claims and Objection Exhibits.	1.1	590.00	649.00
Wooley, Erin	01/19/07	Determine which First Trust Deed Fund claimants filed both a proof of claim and a duplicate proof of interest and prepare listing of such.	1.6	330.00	528.00

EXHIBIT E30

USA Commercial Mortgage Company, et al.
 Claims Analysis
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Wooley, Erin	01/19/07	Participate in conference call with S. Smith (MFIM), P. Hunt (RQN), A. Parlen (Stutman) to discuss First Trust Deed Fund Claims Objections.	1.1	330.00	363.00
Smith, Susan	01/25/07	Participate in call with A. Parlen (Stutman) regarding claims estimation.	0.4	590.00	236.00
Total Claims Analysis for FTDF			23.9		\$ 8,693.00
USA Capital Realty Advisors, LLC					
Wooley, Erin	01/18/07	Determine whether or not the claims misfiled in USA Capital Realty Advisors were also filed with the correct Debtor.	1.4	\$ 330.00	\$ 462.00
Wooley, Erin	01/19/07	Review and analyze proofs of claim filed in USA Capital Realty Advisors to determine the nature of the claims.	1.9	330.00	627.00
Wooley, Erin	01/25/07	Review USA Capital Realty Advisors Objection Exhibits and update.	1.2	330.00	396.00
Wooley, Erin	01/25/07	Prepare summary by category of claims filed in USA Capital Realty Advisors.	0.9	330.00	297.00
Wooley, Erin	01/25/07	Revise USA Capital Realty Advisors exhibits and reconcile claims.	1.3	330.00	429.00
Total Claims Analysis for CR			6.7		\$ 2,211.00
USA Securities, LLC					
Wooley, Erin	01/18/07	Review and analyze proofs of claim filed in USA Securities to determine the nature of the claims.	1.7	\$ 330.00	\$ 561.00
Wooley, Erin	01/19/07	Determine whether or not the claims misfiled in USA Securities were also filed with the correct Debtor.	1.3	330.00	429.00
Wooley, Erin	01/25/07	Prepare summary by category of claims filed in USA Securities.	1.3	330.00	429.00
Total Claims Analysis for S			4.3		\$ 1,419.00
Total Claims Analysis USACM / DTDF / FTDF / CR / S			307.8		\$ 91,976.00

February 1, 2007 through February 28, 2007**USA Commercial Mortgage Company**

Grancher, Matthew	02/01/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Bay Pompano).	3.9	\$ 290.00	\$ 1,131.00
Grancher, Matthew	02/01/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Copper Sage Commerce Center).	1.0	290.00	290.00
Grancher, Matthew	02/01/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Cabernet).	1.7	290.00	493.00
Grancher, Matthew	02/01/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Beau Rivage 8MM).	3.4	290.00	986.00
Grancher, Matthew	02/01/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Beastar).	2.8	290.00	812.00
McClellan, Christian	02/01/07	Update scheduled diverted principal claim amounts (Freeway 101).	3.5	190.00	665.00
McClellan, Christian	02/01/07	Update scheduled diverted principal claim amounts (Lake Helen Partners).	3.4	190.00	646.00
McClellan, Christian	02/01/07	Update scheduled diverted principal claim amounts (Oak Shores II).	1.3	190.00	247.00
Smith, Susan	02/01/07	Review Broker commission memos and analyze V. Loob's (formerly USACM) spreadsheet on commissions to determine if grounds for Objections.	0.8	590.00	472.00
Smith, Susan	02/01/07	Research commission schedules to determine Brokers pay and possible objections.	0.9	590.00	531.00
Wooley, Erin	02/01/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	2.7	330.00	891.00
Wooley, Erin	02/01/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	2.8	330.00	924.00
Wooley, Erin	02/01/07	Analyze 100 lines of claims detail to review comments and determine which Objection Exhibit, if any, the claim should go on.	2.6	330.00	858.00
Grancher, Matthew	02/02/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Universal Hawaii).	3.7	290.00	1,073.00
Grancher, Matthew	02/02/07	Review Amended Schedule F-1 and claims template for changes in diverted principal amounts (Roam Development, 2nd half).	2.5	290.00	725.00
McClellan, Christian	02/02/07	Update scheduled diverted principal claim amounts (Oak Shores II).	2.1	190.00	399.00
McClellan, Christian	02/02/07	Update scheduled diverted principal claim amounts (Roam Development Group).	3.6	190.00	684.00

EXHIBIT E30

USA Commercial Mortgage Company, et al.
 Claims Analysis
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	02/02/07	Participate on conference call with E. Wooley (MFIM), P. Hunt and S. Cummings (both RQN) to discuss Claims Objections.	0.6	590.00	354.00
Smith, Susan	02/02/07	Review file of administrative claims.	0.4	590.00	236.00
Wooley, Erin	02/02/07	Analyze M. Grancher's (MFIM) comments to claims and incorporate into master file.	3.7	330.00	1,221.00
Wooley, Erin	02/02/07	Participate on conference call with S. Smith (MFIM), P. Hunt and S. Cummings (both RQN) to discuss Claims Objections.	0.6	330.00	198.00
Wooley, Erin	02/02/07	Prepare a summary of all proof of claims deemed administrative.	1.4	330.00	462.00
Wooley, Erin	02/02/07	Review Claims Objection Exhibits.	0.2	330.00	66.00
Wooley, Erin	02/03/07	Compile list of claims to go on Duplicate/Amended, Damages and Fraud Exhibits.	3.4	330.00	1,122.00
Wooley, Erin	02/04/07	Review Claims Objection Exhibits.	0.4	330.00	132.00
Wooley, Erin	02/04/07	Compile list of claims to go on Misfiled, No Support, Diverted Principal and Principal and Interest Objection Exhibits.	3.4	330.00	1,122.00
Wooley, Erin	02/04/07	Analyze proof of claims which are deemed replacement claims and determine which claims are being replaced.	3.8	330.00	1,254.00
Grancher, Matthew	02/05/07	Add claimants to Reclassification Exhibit who filed claims with the wrong Debtor.	2.1	290.00	609.00
Grancher, Matthew	02/05/07	Add claimants to Duplicate Exhibit who filed claims with 2 different Debtors.	1.9	290.00	551.00
Grancher, Matthew	02/05/07	Add claimants to Amended Exhibit who filed with amended duplicate claims.	3.6	290.00	1,044.00
Grancher, Matthew	02/05/07	Review and analyze claims template for priority/secured/administrative claims that are contract, trade, guaranty, notes payable, wages, tax claims, or pension claims.	2.0	290.00	580.00
Grancher, Matthew	02/05/07	Add claimants to Damages Exhibit who filed claims with damages.	1.7	290.00	493.00
Wooley, Erin	02/05/07	Compile list of claims to go on Diverted Principal and Principal and Interest Objection Exhibits.	3.6	330.00	1,188.00
Wooley, Erin	02/05/07	Discuss Claims Objection Exhibits with S. Cummings (RQN).	0.2	330.00	66.00
Wooley, Erin	02/05/07	Review Claims Objection Exhibits.	0.3	330.00	99.00
Grancher, Matthew	02/06/07	Add claimants to No Supporting Documents Exhibit who filed claims without supporting documentation.	1.0	290.00	290.00
Grancher, Matthew	02/06/07	Add claimants to Diverted Exhibit who filed claims with Diverted Principal.	2.8	290.00	812.00
Grancher, Matthew	02/06/07	Add claimants to Fraud Exhibit who filed claims claiming fraud.	2.5	290.00	725.00
Grancher, Matthew	02/06/07	Add claimants to Principal & Interest Exhibit who filed claims claiming principal and interest.	3.7	290.00	1,073.00
Wooley, Erin	02/06/07	Prepare Claims Objection Exhibit for Principal and interest claims.	3.7	330.00	1,221.00
Wooley, Erin	02/06/07	Review and revise USA Commercial Mortgage Diverted principal Objection Exhibit and send to attorneys.	2.8	330.00	924.00
Wooley, Erin	02/06/07	Review and revise USA Commercial Mortgage No Supporting Documentation Claims Objection Exhibit and send to attorneys.	1.9	330.00	627.00
Wooley, Erin	02/06/07	Review and revise USA Commercial Mortgage Damages Claims Objection Exhibit and send to attorneys.	2.4	330.00	792.00
Wooley, Erin	02/06/07	Review and revise USA Commercial Mortgage Claims Objection Exhibit for Misfiled claims which should be reclassified to another Debtor and send to attorneys.	1.6	330.00	528.00
Wooley, Erin	02/06/07	Review Claims Objection Exhibits.	0.2	330.00	66.00
Wooley, Erin	02/07/07	Review and revise USA Commercial Mortgage Fraud Claims Objection Exhibit and send to attorneys.	2.7	330.00	891.00
Wooley, Erin	02/07/07	Review Claims Objection Exhibits.	0.4	330.00	132.00
Wooley, Erin	02/07/07	Review and revise USA Commercial Mortgage Claims Objection Exhibit for Misfiled claims which should be disallowed and send to attorneys.	1.6	330.00	528.00
Wooley, Erin	02/07/07	Review and revise USA Commercial Mortgage Duplicate and Amended Claims Objection Exhibit and send to attorneys.	2.4	330.00	792.00
Wooley, Erin	02/07/07	Revise diverted principal Exhibits per S. Cummings (RQN).	1.7	330.00	561.00
Wooley, Erin	02/07/07	Combine Objection Exhibits for fraud and damages into one consolidated exhibit.	2.2	330.00	726.00
Wooley, Erin	02/07/07	Combine Objection Exhibits for secured and priority claims with no supporting documentation into one consolidated exhibit.	1.4	330.00	462.00
Smith, Susan	02/08/07	Review exhibits for Objections to priority, secured and duplicative claims.	0.4	590.00	236.00
Wooley, Erin	02/08/07	Combine Objection Exhibits for secured and priority claims for principal and interest into one consolidated exhibit.	2.1	330.00	693.00
Wooley, Erin	02/08/07	Analyze proof of claim forms for the remaining priority and secured claims, including tax claims.	3.6	330.00	1,188.00

EXHIBIT E30

USA Commercial Mortgage Company, et al.
 Claims Analysis
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Wooley, Erin	02/08/07	Prepare summary of duplicative and amended non-direct lender claims.	1.6	330.00	528.00
Wooley, Erin	02/08/07	Update the claims template with Objection Exhibit information.	2.7	330.00	891.00
Wooley, Erin	02/08/07	Analyze claims template and determine which claims with priority and secured status have not been placed on objections.	2.3	330.00	759.00
Wooley, Erin	02/08/07	Revise formatting on Claims Objection Exhibits for USA Commercial Mortgage.	1.2	330.00	396.00
Grancher, Matthew	02/09/07	Add claimants to Priority Wage Exhibit who filed priority claims for wages.	1.3	290.00	377.00
Grancher, Matthew	02/09/07	Review and analyze additional timely filed claims for attributes including duplication, principal and interest inclusion, fraud, and no support.	1.8	290.00	522.00
Smith, Susan	02/09/07	Participate on conference call with E. Wooley (MFIM), S. Strong and S. Cummings (both RQN) to discuss Claims Objections.	0.6	590.00	354.00
Steele, Sarah	02/09/07	Review diverted principal claims.	0.9	430.00	387.00
Wooley, Erin	02/09/07	Discuss Claims Objection Exhibits with S. Cummings (RQN).	0.3	330.00	99.00
Wooley, Erin	02/09/07	Participate on conference call with S. Smith (MFIM), S. Strong and S. Cummings (both RQN) to discuss Claims Objections.	0.6	330.00	198.00
Wooley, Erin	02/09/07	Analyze proof of claim forms for additional timely filed claims and determine whether or not they should be on Objection Exhibits.	1.2	330.00	396.00
Grancher, Matthew	02/12/07	Review and analyze diverted principal claims and Diverted Exhibit to add original and amended amounts to Exhibit.	1.2	290.00	348.00
Wooley, Erin	02/12/07	Analyze prepaid interest file to determine difference for Wasco loan.	0.4	330.00	132.00
Wooley, Erin	02/13/07	Review and analyze USA Commercial Mortgage Claims Objection draft.	0.3	330.00	99.00
Wooley, Erin	02/13/07	Discuss Claims Objection Exhibits with S. Cummings (RQN).	0.2	330.00	66.00
Wooley, Erin	02/13/07	Update diverted principal claims Objection Exhibits to include the current amount of unremitted principal per the records of the Debtor.	1.8	330.00	594.00
Wooley, Erin	02/13/07	Review and analyze draft Omnibus Objection and provide comments.	0.6	330.00	198.00
Wooley, Erin	02/14/07	Discuss Claims Objections with S. Cummings (RQN).	0.1	330.00	33.00
Wooley, Erin	02/14/07	Prepare Claims Objection Exhibit for late filed claims.	1.7	330.00	561.00
Wooley, Erin	02/20/07	Discuss Claims Objections with S. Cummings (RQN).	0.2	330.00	66.00
Wooley, Erin	02/20/07	Revise Claims Objection exhibits into one consolidated exhibit for secured claims.	2.1	330.00	693.00
Wooley, Erin	02/20/07	Analyze claims template and Claims Objections and determine which priority and secured claims are not on objections for USA Commercial Mortgage, Capital Realty Advisors and USA Securities.	1.4	330.00	462.00
Steele, Sarah	02/21/07	Analyze claim classes.	0.7	430.00	301.00
Smith, Susan	02/23/07	Review claims file for admin, priority and secured claims.	1.3	590.00	767.00
Wooley, Erin	02/23/07	Update claims template with account identification numbers.	2.7	330.00	891.00
Wooley, Erin	02/24/07	Update claims template with amended diverted principal amounts.	1.6	330.00	528.00
Wooley, Erin	02/26/07	Analyze claims database and selected proofs of claims and prepare listing of contract rejection claims.	2.8	330.00	924.00
Smith, Susan	02/27/07	Review discussion and comment on administrative and priority claimants.	0.5	590.00	295.00
Wooley, Erin	02/27/07	Update Claims Objection for claims misfiled in USA Commercial Mortgage with amounts of equity interest per the Debtors' records.	1.8	330.00	594.00
Wooley, Erin	02/27/07	Update Misfield Claims Objection with the amount of equity interest per the Debtor's records.	1.4	330.00	462.00
Total Claims Analysis for USACM			154.4		48,812.00
USA Capital First Trust Deed Fund, LLC					
Wooley, Erin	02/09/07	Review First Trust Deed Fund objections for Misfiled claims that should be reclassified to USA Commercial Mortgage and prepare Claims Objection Exhibits.	2.7	\$ 330.00	\$ 891.00
Wooley, Erin	02/09/07	Review First Trust Deed Fund Second Omnibus Objections and provide comments.	2.4	330.00	792.00
Wooley, Erin	02/12/07	Analyze First Trust Deed Fund Objections to claims and interest filed by First Trust Deed Fund Members who had both claims and interests.	1.4	330.00	462.00
Wooley, Erin	02/20/07	Analyze claim 219 to determine the nature of the claim and if the claimant is an First Trust Deed Fund member.	0.3	330.00	99.00
Total Claims Analysis for FTDF			6.8		\$ 2,244.00

EXHIBIT E30

USA Commercial Mortgage Company, et al.
 Claims Analysis
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
USA Capital Realty Advisors, LLC					
Wooley, Erin	02/06/07	Determine which claims in USA Capital Realty have not been put on a objection.	0.6	\$ 330.00	\$ 198.00
Total Claims Analysis for CRA			0.6		\$ 198.00
USA Securities, LLC					
Wooley, Erin	02/06/07	Review and update USA Securities Objection Exhibits.	0.8	\$ 330.00	\$ 264.00
Wooley, Erin	02/06/07	Determine which claims in USA Securities have not been put on a objection.	0.4	330.00	132.00
Total Claims Analysis for S			1.2		\$ 396.00
Total Claims Analysis USACM / FTDF / CRA / S			163.0		\$ 51,650.00

March 1, 2007 through March 12, 2007**USA Commercial Mortgage Company**

Wooley, Erin	03/01/07	Discuss unremitted principal with S. Cummings (RQN).	0.2	\$ 330.00	\$ 66.00
Smith, Susan	03/02/07	Analyze scheduled claims to determine which should now be disputed.	0.8	590.00	472.00
Smith, Susan	03/02/07	Forward claims analysis to Sierra including executory contracts and unsecured database.	0.3	590.00	177.00
Wooley, Erin	03/02/07	Analyze diverted principal amounts for Del Valle Isleton and Roam Development from updated Committee report.	1.4	330.00	462.00
Wooley, Erin	03/02/07	Prepare a comparison of diverted principal amounts for both Del Valle Isleton and Roam Development to Amended Schedule F-1 amounts and determine differences.	1.9	330.00	627.00
Smith, Susan	03/05/07	Participate in call with J. Miller (BMC), S. Strong, S. Cummings (both RQN), E. Wooley (MFIM) regarding refiling the Schedule E and F.	0.4	590.00	236.00
Smith, Susan	03/05/07	Review Amended Schedules.	0.4	590.00	236.00
Smith, Susan	03/05/07	Answer questions regarding claims and executory contracts from Sierra.	0.3	590.00	177.00
Smith, Susan	03/05/07	Review and discuss issues with uncashed checks for the Collection Account to be scheduled.	0.3	590.00	177.00
Smith, Susan	03/05/07	Review related parties to determine claims to be marked as disputed.	0.8	590.00	472.00
Smith, Susan	03/05/07	Search for brokers information for Schedule E and F.	0.4	590.00	236.00
Smith, Susan	03/05/07	Review and comment on cover sheet to Amended Schedules.	0.2	590.00	118.00
Wooley, Erin	03/05/07	Participate in conference call with S. Strong and S. Cummings (both RQN) and J. Miller (BMC) to discuss amending the Schedules for USACM.	0.4	330.00	132.00
Wooley, Erin	03/05/07	Analyze Schedule E file from BMC and indicate which claims are disputed.	0.8	330.00	264.00
Wooley, Erin	03/05/07	Discuss unremitted principal file with J. Miller (BMC).	0.2	330.00	66.00
Wooley, Erin	03/05/07	Analyze six specific accounts to determine whether or not they have unremitted principal amounts.	1.1	330.00	363.00
Wooley, Erin	03/05/07	Discuss Schedule Amendments with S. Cummings (RQN).	0.1	330.00	33.00
Wooley, Erin	03/05/07	Analyze Amended Schedule F-1 file from BMC for accuracy.	2.4	330.00	792.00
Wooley, Erin	03/05/07	Review and analyze Schedule F for any claims which need to be marked as disputed.	1.9	330.00	627.00
Wooley, Erin	03/05/07	Review and analyze Schedule F-1 for any claims which need to be marked as disputed.	2.4	330.00	792.00
Wooley, Erin	03/05/07	Search for missing account identification numbers for claimants with pre-petition outstanding checks.	0.4	330.00	132.00
Wooley, Erin	03/05/07	Review and analyze draft Amended Schedule E from BMC.	0.8	330.00	264.00
Smith, Susan	03/06/07	Review invoices and back up for scheduled claims to determine disputed items.	0.3	590.00	177.00
Smith, Susan	03/06/07	Review statement to be filed with Amended Schedule and provide comments.	0.4	590.00	236.00
Smith, Susan	03/06/07	Review amended Schedule update.	0.7	590.00	413.00
Wooley, Erin	03/06/07	Review and analyze Notes to USACM Amendments to Schedules.	0.9	330.00	297.00
Wooley, Erin	03/06/07	Analyze diverted principal amounts for Del Valle Isleton and Roam Development from updated Committee Report.	1.7	330.00	561.00
Wooley, Erin	03/06/07	Prepare a comparison of diverted principal amounts for both Del Valle Isleton and Roam Development to Amended Schedule F-1 amounts and determine differences.	1.8	330.00	594.00

EXHIBIT E30

USA Commercial Mortgage Company, et al.
 Claims Analysis
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Wooley, Erin	03/06/07	Review and analyze Amendments to Schedule E, Schedule F, Schedule F-1 and Schedule F-2 prepared by BMC.	3.1	330.00	1,023.00
Wooley, Erin	03/06/07	Discuss Schedule F-1 with S. Cummings (RQN).	0.2	330.00	66.00
Wooley, Erin	03/06/07	Review and analyze the updated Schedule F-1 and prepare list of revisions.	1.8	330.00	594.00
Smith, Susan	03/07/07	Review Sierra schedule of claims objections to contract claims and forward relevant contract information.	0.7	590.00	413.00
Smith, Susan	03/07/07	Review additional information to be added to Amended Schedules.	0.3	590.00	177.00
Smith, Susan	03/07/07	Review draft objection to IRS claims.	0.2	590.00	118.00
Wooley, Erin	03/07/07	Review and analyze updated Amended Schedules and provide comments.	1.6	330.00	528.00
Wooley, Erin	03/07/07	Reconcile Amended Schedule F-1 to Committee Report.	1.2	330.00	396.00
Wooley, Erin	03/07/07	Reconcile Amended Schedule F to Schedule F filed in June to determine differences.	2.4	330.00	792.00
Smith, Susan	03/12/07	Prepare instructions for review of missing scheduled creditor Diversified Trust Deed Fund.	0.2	590.00	118.00
Wooley, Erin	03/12/07	Assist with preparation of a schedule of loan account adjustments to update iTrack.	1.4	330.00	462.00
Wooley, Erin	03/12/07	Participate in call with J. Miller (BMC), S. Strong, S. Cummings (both RQN), S. Smith (MFIM) regarding refiling the Schedule E and F.	0.4	330.00	132.00
Total Claims Analysis for USACM			37.2		\$ 14,018.00

USA Capital First Trust Deed Fund, LLC

Smith, Susan	03/08/07	Review and comment on Declaration in support of First Trust Deed Fund Objections.	0.4	\$ 590.00	\$ 236.00
Wooley, Erin	03/08/07	Review First Trust Deed Fund 5th, 6th, 7th and 8th Omnibus Objections as well as MFIM's Supporting Declaration prepared by RQN.	1.7	330.00	561.00
Total Claims Analysis for FTDF			2.1		\$ 797.00
Total Claims Analysis USACM / FTDF			39.3		\$ 14,815.00

Total Hours and Fees for Claims Analysis from April 13, 2006 through March 12, 2007	611.6	\$ 191,800.00
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USA Commercial Mortgage Company	563.3	\$ 174,672.00
USA Capital Diversified Trust Deed Fund, LLC	1.3	\$ 639.00
USA Capital First Trust Deed Fund, LLC	34.2	\$ 12,265.00
USA Capital Realty Advisors, LLC	7.3	\$ 2,409.00
USA Securities, LLC	5.5	\$ 1,815.00
	611.6	\$ 191,800.00